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1986

# 1986 ANNUAL REPORT

For Fiscal Period  
July 1, 1985 - June 30, 1986



## BERLIN NEW HAMPSHIRE

♥  
**THE HEART  
OF THE NORTH COUNTRY ...**



..... *is on the move*

University of New Hampshire  
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## LOCAL GOVERNMENT HELPING THE CITY

### MUNICIPAL OFFICERS

City Manager.....	Mitchell A. Berkowitz	752-7532
City Comptroller/Collector.....	Aline Boucher	752-1610
City Assessor.....	Richard J. Stapleton	752-5245
City Clerk.....	Lise Malia	752-2340
City Attorney.....	Jack P. Crisp, Jr.	752-2177
District Court Judge.....	Wallace Ancil	752-6300
Treasurer.....	Richard N. Langlois	752-4340
Police Chief.....	Joseph Martin	752-3131
Fire Chief.....	Robert Therriault	752-3135
Health Officer.....	Robert Delisle	752-1272
Building Inspector.....	Fernand Villeneuve	752-1272
Welfare Administrator.....	Annette Langevin	752-2120
Recreation & Parks Superintendent.....	Laura Viger	752-2010
Librarian.....	Inez Hamlin	752-5210
Superintendent of Schools.....	Richard Steudle	752-6500
City Engineer.....	Terry Block	752-3407
Superintendent/Chief Operator		
Pollution Control.....	Michael Therriault	752-7230
Public Works Director.....	Maurice Wheeler	752-4450
Water Works Superintendent.....	Albin Johnson	752-1677
Development Director.....	Jeffrey H. Taylor	752-1630
Airport Manager.....	Paul Ingersoll	449-2168



YOUR GOVERNMENT CONSISTS OF PEOPLE WHO ARE ELECTED, APPOINTED, AND EMPLOYED TO PROVIDE EDUCATION FIRE AND POLICE PROTECTION, LIBRARIES, RECREATION AND PARKS, HEALTH PROGRAMS, SNOW-PLOWING, POLLUTION CONTROL AND MORE. GOVERNMENT IS ONLY ONE PART OF OUR CITY. OUR CITY IS PEOPLE WHO WANT TO MOVE FORWARD, REFLECT UPON THE PAST AND MAKE SIGNIFICANT IMPROVEMENTS TO OUR STREETS, BRIDGES, INDUSTRY, AND OUR QUALITY OF LIFE.

## TABLE OF CONTENTS

THE BERLIN CITY COUNCIL.....	2
CITY MANAGER'S REPORT.....	3
MAYOR'S ANNUAL REPORT.....	3
ASSESSORS' REPORT.....	8
AUDITOR'S REPORT.....	
BERLIN HOUSING AUTHORITY REPORT.....	6
BUILDING INSPECTOR'S REPORT.....	6
CITY CLERK'S REPORT.....	6
CITY PLANNING BOARD REPORT.....	4
DEVELOPMENT DEPARTMENT REPORT.....	4
ENGINEERING DEPARTMENT REPORT.....	5
FINANCE/COLLECTION DEPARTMENT REPORT.....	7
FIRE DEPARTMENT REPORT.....	9
HEALTH DEPARTMENT REPORT.....	9
HOUSING INSPECTOR'S REPORT.....	10
LIBRARIAN'S REPORT.....	14
POLICE DEPARTMENT REPORT.....	10
POLLUTION CONTROL REPORT.....	10
PUBLIC SCHOOLS REPORT.....	12
PUBLIC WORKS DEPARTMENT REPORT.....	8
RECREATION AND PARKS DEPARTMENT REPORT.....	13
TAX COLLECTOR'S REPORT.....	7
WATER WORKS REPORT.....	11
WELFARE ADMINISTRATOR'S REPORT.....	12
ZONING REPORT.....	9
BOARDS AND COMMISSIONS.....	48
MAYORS AND CITY MANAGERS OF BERLIN.....	Inside Back Cover
MUNICIPAL OFFICERS.....	Inside Front Cover

### PHOTO CREDITS

NORMAN CHAREST

REPORT PREPARED BY

LINDA M. RIVARD  
Development Department

## THE BERLIN CITY COUNCIL



WARD I: GERARD DUSSAULT  
NORMA FRENCH



WARD II: RICHARD RAMSAY, JR.  
JEAN NELSON



WARD III: RAYMOND CHAGNON  
SHAWN COSTELLO



WARD IV: RONALD DEMERS  
EDGAR LAPLANTE





## MAYOR'S ANNUAL REPORT

Citizens of Berlin:

Berlin has moved ahead in many areas during the past four (4) years. Credit for this must be given to our City Manager, Department Heads and City employees. We are fortunate to have personnel as dedicated and committed as they are to help meet our future needs.

In 1982, when this administration began our term of office, there were numerous problems that had to be resolved. With the Exception of the Sewer Projects, most of our goals have been accomplished.

Below is a listing of some of the projects that were completed and programs or policies that were put in effect during my administration.

- \* James C. Cleveland Bridge completed
- \* Downtown revitalization
- \* Northern Lights Housing
- \* Major administrative reorganization of our finance and collection responsibilities was successfully implemented
- \* A Summer Street Resurfacing Program was initiated
- \* Sidewalk repair program
- \* Completion of Eastside Arterial to Mill Yard
- \* Improvement of Water Distribution System that included 16" water line which connects East and West Side
- \* Improvements at the Airport (runway surfaced)
- \* Improvements in our snow removal by our Public Works Department
- \* Major reorganization of our Community Development and Economic Development Departments was successfully implemented
- \* Bridge Maintenance program
- \* Developed a professional Marketing Plan

We must continue long range planning for the future of our City. We cannot meet the challenges of today with the ideas of the past. Berlin must compete in this sophisticated arena with sophistication.

In closing, I wish to express my appreciation to members of the Council, the City Manager, to all Department Heads, Boards, Commissions, Employees and to the citizens of Berlin for their cooperation and assistance.

Respectfully submitted,

Joseph J. Ottolini  
Mayor

## CITY MANAGER'S REPORT

Dear Citizens:

The trend that indicated Berlin is improving, continues. Our citizens enjoyed a stabilized tax rate while budget appropriations were made for capital improvements and necessary equipment replacement. The efforts to create a stronger, more economically stable Berlin are also witnessed by the lower unemployment rates, a stronger downtown business district, a sharp increase in the number of building permits and the increase in business and industrial activities. Our resources have become more market oriented. Just look at the improved sales activities for multi-family homes as one example.

The City Council's policy of improving our City's streets, sidewalks, and bridges continues. Work has been completed on the Cascade Bridge, Hillside Avenue Bridge as well as street reconstruction and overlays throughout the City.

As for the sewer project, one more contract, number ten, was completed bringing the eastside and the community closer to full project completion. In the next year, we hope to obtain the necessary funding for the final work.

Planning for the future remains as a constant process. In this year's report you will see that from the Planning Board right on through to our Library. Our efforts to insure adequate and approvable solid waste disposal sites for the future are continuing with the Androscoggin Valley Solid Waste District and the James River Corporation.

Despite the major changes in tax laws and deficit spending reductions, the City's management continues to work with business and civic leaders and existing resources to provide the best services possible. As citizens, you should continue to expect continuity in services by our staff and employees and a commitment by government for quality and excellence as we plan for the future of Berlin.

Respectfully submitted,

Mitchell A. Berkowitz  
City Manager





## DEVELOPMENT DEPARTMENT REPORT

### CITY PLANNING BOARD REPORT

The State of New Hampshire's planning enabling legislation assigns the following basic responsibilities to local planning boards:

1. To publish a municipal master plan and plan and promote public interest in and understanding of it.
2. To make investigations and recommendations relating to the planning and development of the municipality.
3. To consult with and advise public officials, agencies and citizens with regard to carrying out the master plan and the development of the municipality.

During the past year, the Berlin City Planning Board met monthly in pursuit of the above responsibilities. Significant accomplishments include:

1. Finalization of plans and details for the layout of the East Side Arterial between Hillsboro Street and the James River woodyard.
2. Review of subdivisions in the following locations:
  - Riverside Drive
  - Route 16 at the Milan Town Line
  - East Milan Road
  - Highland Park Avenue
3. Review of all requests to dispose of municipal land.
4. Development of temporary truck route improvements in vicinity of Bartlett School.

During the coming year, the City Planning Board will continue to plan the future of Berlin and make recommendations for orderly, well-planned, long-range development. The Board meets at City Hall the first Thursday evening of each month and welcomes the attendance of private citizens.

Respectfully submitted,

Henry T. Cote  
Chairman



The Development Department functions as the City's professional planning staff and as the administrator of federal grants from the U. S. Department of Housing and Urban Development, the U. S. Economic Development Administration, and other sources. In addition, the office is charged with actively promoting retail and industrial development in Berlin. During the period of this report, the department continued a number of ongoing projects, implemented some which had been in the planning stage for some time, and began the development of several new projects.

#### Moxie Alley

The Development Department is cooperating with the U. S. Soil Conservation Service to construct a new channel for the Dead River through Moxie Alley in Downtown Berlin. Current plans call for the construction of a pedestrian mall through the alley, including the installation of trees, benches and lighting. This attractive area will encourage people to visit the downtown and patronize local businesses.

#### Berlin Municipal Airport

Activity during the year included reconstruction of the 4,900 foot runway at a cost of \$1 million. Currently work is underway to install a jet fuel tank and fueling station.

#### Neighborhood Improvements

The Development Department continued to provide loans to property owners in the downtown neighborhood for the rehabilitation and improvement of residential buildings. These loans are available at substantially reduced interest rates and have proven to be very popular.

#### East Side Arterial

Construction of the Coos Street to Hutchins Street connector was completed, part of the ongoing program to improve the flow of truck traffic in the City. The cost of the project totalled over \$1 million and was funded with a Community Development Block Grant.

#### Retail Development

The Development Department has secured funding for a loan program which is available to downtown businesses at a reduced interest rate. This is operated in conjunction with the Berlin Economic Development Council (BEDCO). The department sponsors several workshops for local business owners and managers in addition to providing individual consulting services.

#### Industrial Development

During the year, the Department awarded contracts totalling \$20,000 to complete sewer lines to building sites in the 60 acre Maynesboro Industrial Park. Marketing and financial consulting services were provided to existing manufacturers as well as several individuals who were interested in locating businesses in Berlin. The Department played an important role in the 1986 North Country Legislative Tour with over 150 legislators visiting the area for three days. Completion of a Marketing Plan has enabled the City to better focus its outreach efforts.

Respectfully submitted,

Jeffrey H. Taylor  
Development Director





## ENGINEERING DEPARTMENT REPORT

The Engineering Department provides a broad array of engineering and related services to the City of Berlin and its various departments including project development and design, technical assistance, specifications and contract development, contract administration, and estimating and inspections services. Some of the areas of involvement for the department include wastewater collection and treatment, solid waste disposal, transportation systems, recreation facilities and building maintenance and rehabilitation.

The Engineering Department's commitment to practical and cost-effective solutions to project requirements is revealed in the following partial list of completed projects:

- 1986 Transportway Program
- Contract 10 - East Side Sewer Separation
- Hillside Avenue Bridge Rehabilitation
- Western Avenue Bridge Rehabilitation
- Watson Street Sewer Project
- 1986 Street Opening Permit Program
- Backflow Prevention Project

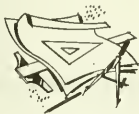
Some of our pending projects include:

- Railroad Crossing Rehabilitations
- PWD Garage Heating & Ventilation System Replacement
- Infrastructure Maintenance Program
- Employee Safety Program
- Berlin Mills Bridge Rehabilitation
- High School Running Track Construction
- Monitoring Well Installation - Cates Hill Landfill

In the coming year, the Engineering Department seeks to continue to refine and expand its services to the community.

Respectfully submitted,

Terry Block  
City Engineer



## REPORT OF THE BERLIN HOUSING AUTHORITY

At this writing, approximately one of every ten rental units in Berlin is either subsidized, managed or owned by the Berlin Housing Authority. Of the 299 units included in the Authority's programs, all but 55 are privately owned. The four vehicles being used to deliver rental assistance in Berlin are funded by the Department of Housing and Urban Development; in view of the current federal budget crunch, it is problematical whether funding to expand any of the Authority's programs will be available in the year ending September 30, 1986.

Rental assistance payments to Berlin landlords on behalf of low income households taking part in the existing housing and Moderate Rehabilitation programs are expected to exceed \$378,000 during 1986.

Robert J. Goddard of Church Street was appointed to the Authority's Board in June of 1985. He succeeded Jack P. Crisp, Jr. Attorney Crisp had served as a Commissioner since April of 1982.

### BERLIN HOUSING AUTHORITY

BALANCE SHEET  
December 31, 1985

#### ASSETS

CASH	\$ 19,388.81
ACCOUNTS RECEIVABLE	3,741.76
ADVANCES - REVOLVING FUND	4,744.53
INVESTMENTS	115,149.13
DEBT AMORTIZATION FUNDS	
HUD Annual Contributions Receivable	78,322.87
DEFERRED CHARGES	
Prepaid Insurance	1,548.00
LAND, STRUCTURES & EQUIPMENT	<u>1,339,740.24</u>
<b>TOTAL ASSETS</b>	<b><u>\$1,562,635.34</u></b>

#### LIABILITIES AND CAPITAL

<b>LIABILITIES</b>	
Accounts Payable	\$ 24,198.75
Notes Payable	969,633.50
Deferred Credits	<u>932.00</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 994,764.25</b>
<b>CAPITAL</b>	
Operating Reserves	119,441.48
Cumulative HUD Annual Contributions (net)	<u>448,429.61</u>
<b>TOTAL CAPITAL</b>	<b><u>\$ 567,871.00</u></b>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$1,562,635.34</u></b>

Respectfully submitted,

Donald Mangine  
Executive Director



## BUILDING INSPECTOR'S REPORT

<u>PERMITS ISSUED</u>	<u># OF PERMITS</u>	<u>ESTIMATED COST</u>
New Homes	9	\$ 495,500.00
Residential Additions	29	280,650.00
Residential Alterations	158	704,844.00
Garages, Carports, Storage	38	157,854.00
Commercial Buildings	1	10,000.00
Commercial Additions	6	445,200.00
Commercial Alterations	43	1,314,550.00
Industrial Additions	7	310,000.00
Swimming Pools	7	49,800.00
Signs	8	5,900.00
Siding	39	219,246.00
Plumbing	33	111,500.00
Electrical	<u>172</u>	<u>419,443.00</u>
<b>TOTAL</b>	<b><u>550</u></b>	<b><u>\$4,524,487.00</u></b>

Respectfully submitted,

Fernand Villeneuve  
Building Inspector



## CITY CLERK'S REPORT

Below is a summary of the activities of the Collection Department and the City Clerk's Office. The report deals with statistics only (i.e. it does not describe the activities of the Collection Department and the City Clerk's Office in whole).

Motor Vehicle Registrations	10,591
Financing Statements (UCC)	351
UCC Terminations	32
Dog Licenses	362
Game Room Licenses	9
Bowling Alley License	1
Theatre License	1
Junk Yard Licenses	3

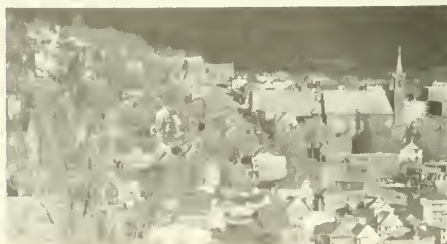
#### VITAL RECORDS

Births	199
Marriages	96
Deaths	131

In addition, mail and personal requests for certified copies of vital records were handled daily.

Respectfully submitted,

Lise Malia, City Clerk



## FINANCE/COLLECTION DEPARTMENT REPORT

The Finance and Collection Department is responsible for the accounting and record keeping of all financial transactions of the City. The City's Auditors, Carey, Vachon & Clukay, Manchester, New Hampshire, audited the City Books and the City's financial reports for the General Fund, Special Revenue Fund, Capital Projects Fund, Propriety Fund Types, All Trust and Agency Funds, and General Long-Term Obligations are in their accompanying Audit Report for the year ended June 30, 1986.

The City's financial records are maintained on an IBM 34 System.

This Department is responsible for the following processes, and where applicable, indicated approximate number of annual transactions:

### FINANCE/COLLECTION

General Ledger		
Cash Revenues		
Financial Reporting		
Accounts Payable	5,963	Checks
Purchase Orders Issued	2,185	
Payroll	12,558	Checks
Personnel Files		
Real Estate Bills	4,650	(Approximately)
Resident Tax Bills	7,400	(Approximately)
Sewer Bills	4,650	(Approximately)
Other Taxes	20	(Approximately)
Real Estate Collections		
Resident Tax Collections		
Sewer Collections		
Motor Vehicle Registrations	10,591	
Tax Sale Process	332	
Voter Registration Records		

In addition to the above, this Department administers Health Insurances, Life, Accident and Sickness Insurances, Retirement Programs, Workers Compensation and Unemployment Compensation for the City.

This Office is also responsible for the Central Services purchasing and billing of gas, supplies, and other purchases to City Departments and State Agencies.

This Department has a staff of six full-time employees and one part-time employee.

Respectfully submitted,

Aline A. Boucher  
Comptroller/Tax Collector

## TAX COLLECTOR'S REPORT

	1986 REAL ESTATE TAXES	1985 REAL ESTATE TAXES	1985 TAX TITLES	PRIOR YEAR'S TAX TITLES	1985 SEWER TAXES	1985 RESIDENT	PRIOR YEAR'S RESIDENT
07/01/85 Uncollected Balance	--	\$ (1,466,924)	--	\$523,828	\$174,902	\$44,800	\$23,489
Taxes Sold to City - 1985	--	--	374,564 <sup>2</sup>	--	--	--	--
Tax Warrants	\$3,589,469 <sup>1</sup>	7,164,766	--	--	592,706	--	--
Collections/Redemptions	(1,780,252)	(5,015,913)	(101,458)	(366,407)	(625,893)	(28,363)	(81)
Veterans Exemptions	--	(59,500)	--	--	--	--	--
Refunds Overpayments	532	9,380	--	--	--	360	--
Tax Sale April, 1986	--	(307,944)	--	--	(35,634)	(517)	--
Abatements/Deeds/Discounts	--	(29,942)	--	(20,334)	(2,574)	--	(2,330)
Reserve-Uncollectible	--	--	--	--	--	(13,024)	(21,078)
Uncollected Balance June 30, 1986	<u>\$1,809,749</u>	<u>\$ 293,923</u>	<u>\$273,106</u>	<u>\$137,087</u>	<u>\$103,561</u>	<u>\$ 3,256</u>	<u>-0-</u>

<sup>1</sup>Warrant - 1/2 Year

<sup>2</sup>Includes 1985 Real Estate Taxes, Sewer Taxes, Interest, Costs & Fees

Respectfully submitted,

Aline Boucher  
Comptroller/Tax Collector



## ASSESSORS' REPORT

It is the responsibility of the Board of Assessors to discover, list and value all taxable property in their jurisdiction. The Board is further responsible for the assessment of the Resident Tax, Yield Tax on Timber Cut within their domain, Current Use, and Payment in Lieu of Taxes by the Federal Government for White Mountain National Forest Land.

Assessors must further administer the various forms of tax relief provided for in the statutes, including elderly, blind, physically handicapped, veterans and the determination of the exempt status of religious and charitable organizations in the municipality.

The following statistical summary of Fiscal Year 1985-1986 as reported by the Board of Assessor for the City of Berlin is:

### EXEMPTIONS GRANTED

TYPE	NUMBER	TAX DOLLARS
Elderly	376	153,664.00
Blind	20	11,400.00
Physically Handicapped	5	695.00
Water/Air Pollution Control	2	186,113.00
Veterans	1,064	57,200.00

### ASSESSMENTS

TYPE	NUMBER	TAX DOLLARS
Resident Tax	7,401	74,010.00
Yield Tax	14	9,945.00
PILT	1	33,902.00

### ASSESSMENTS UPDATE

Building Permits Reviewed	430
Property Transfers Processed	332

### SUMMARY INVENTORY OF TAXABLE PROPERTY April 1, 1986

As the Summary below illustrates, the Gross Valuation of the City for Tax Year 1986 is \$200,125,116. The resultant tax (mill) rate, computed by dividing the Appropriations by the Net Valuation, is \$.038 or \$38.00 per thousand dollars of valuation.

Land	25,165,100	
Building	165,282,516	
Public Utilities	9,677,500	
	<b>GROSS VALUATION</b>	<b>200,125,116</b>
Blind Exemptions	300,000	
Elderly Exemptions	4,043,800	
Physically Handicapped Exemptions	18,300	
Water/Air Pollution Control Exemption	4,902,966	
	<b>TOTAL EXEMPTIONS</b>	<b>9,265,066</b>
	<b>NET VALUATION</b>	<b>190,860,050</b>

The Board of Assessors will continue its policy of striving for fair and equitable administration of the State of New Hampshire assessment laws and the maintenance of its open door policy for those with questions or problems regarding assessments/assessment procedures.

Respectfully submitted,

Richard J. Stapleton  
City Assessor

**BOARD OF ASSESSORS**  
John R. Gothreau, Chairman  
Arthur J. Bergeron, Jr.  
Louis Jolin

## PUBLIC WORKS DEPARTMENT REPORT

The activities assigned to the Public Works Department were: construction and maintenance of streets, sidewalks, sanitary and surface water systems; regulation of street opening permits; installation and maintenance of street name signs and traffic signs and signals; maintenance of 70 Public Works Department motor vehicles and a number of other City department vehicles, public buildings and street parking facilities; daily household refuse collection and disposal operations (two sanitary landfills) for the City of Berlin and a number of surrounding towns; spring and fall clean-up weeks; the maintenance of three cemeteries; street salting, snow plowing and removal.

The work accomplished this past year includes: School Street - renewed retaining wall, Hillside Avenue Bridge - renewed one-half of bridge, Cascade Street Bridge - sand blasted and painted with help of Town of Gorham, Denmark Street - repaired retaining wall, Sweden Street - reconstructed street between Pine Island Avenue and 12th Street, Portland Street - repaired and paved between Lincoln Avenue and Prospect Street, Grafton Street - repaired and paved between Kent Street and Blais Street, School Street - reset manhole and catchbasin between Ottawa Street and Third Street, Hillside Avenue - intersections of High/Willard and Madison Avenue, Dewey Street - repaired and repaved from Madison Avenue to Recreation Department parking lot, Mt. Forist Street - reset curbing and renewed sidewalks from railroad track to Pleasant Street, Sidewalks - paving program in all wards, Pipe Rail Fencing - repaired and painted, Equipment - repaired and painted, Street Painting - parking, crosswalks, spaces, Dustin Street - installed 350' of drain line, patching streets during winter with new hot top machine has proved a great help.

Repaired catch basins & Manholes.....	50
Rebuilt manholes & catch basins.....	18
New catch basins & manholes.....	8
Replaced drain lines.....	200'
New drain lines.....	250'
Replaced service lines.....	115'
Street paving & patching.....	1375.66 tons
Salt for winter use.....	1798.28 tons
Sand for winter use.....	1585.71 tons

Respectfully submitted,

Maurice Wheeler  
Public Works Director





## FIRE DEPARTMENT REPORT



The Fire Department is responsible for the protection of the persons and property from fire. This includes fire prevention as well as fire suppression.

The Department is also responsible for electrical repair services to all other City Departments including the schools and the airport plus the traffic signals.

The total number of full-time personnel is twenty-five, including the two electricians. In addition, there are twenty-six call men.

The Department operates eleven vehicles; four pumps, one ladder truck, one tank truck, one jeep, one electrical van, one bucket truck, the Chief's car and the fire prevention car.

The following is a brief summary of Fire Department activities from July 1, 1985 to June 30, 1986.

<u>DESCRIPTIONS</u>	<u>TOTALS</u>
Dwellings	32
Chimney Fires	34
Stores	1
Mills & Factories	7
Garages	2
Brush & Dumps	45
False Alarms	88
Cars & Trucks	19
Service Calls	81
Miscellaneous	23
<b>TOTAL</b>	<b>332</b>
Inspections	316

Respectfully submitted,

Robert J. Theriault  
Fire Chief



## HEALTH DEPARTMENT REPORT

### INSPECTION SERVICES OF THIS DEPARTMENT

Restaurant Licenses Issued.	49
Ambulance Services Licensed	1
Ambulance Vehicles	3
Ambulance Attendants Licensed.	10
Municipal Water Analysis	.397

### MEDICAL-CLINICAL SERVICES

Number of Office Patients	.289
Number of Office Visits.	.934

### IMMUNIZATIONS & TESTS GIVEN DURING THE YEAR

Oral Polio	.75
DTP Injections.	.72
Measles, Mumps, Rubella Vaccine	.11
TB Mantoux Tests	.34
TD Injections	9

### CLINIC ATTENDANCE RECORD

Monthly Immunizations Clinic	.91
Cardiac Clinic.	.35
Genetics Clinic	.13
Flu Shots	.343
Stool Testing for CA of Colon.	.12

### PUBLIC HEALTH NURSING

Number of Home Nursing Visits.	2,830
Number of Home Nursing Patients	.617
Number of Physical Therapy Visits	.242
Number of Home Health Aide Visits	.871
Number of Ambulance Calls Outside Contract Area.	.179
Number of School Nursing Visits	.54
Number of School Inspections by Nurse	.161
Number of Children Referred To State Social Agencies	5

### SPECIAL SCHOOL TESTING PROGRAMS

Maico Hearing Tests & Retests.	.122
Eyes	.97

Respectfully submitted,

Robert A. Delisle  
Health Officer

### BOARD OF HEALTH

Dr. Edouard M. Danaïs  
Philip Tremblay  
Louise Marquis

## ZONING REPORT

### MEMBERS

Ronald P. Goudreau, Chairman  
Richard Poulin, Vice Chairman  
Ann Conway, Secretary  
Donald Laroche  
Roland Lemontagne

### ALTERNATE MEMBERS

Jeannine Birch  
David Lauze

Public Hearings Held:	7
Appeals Filed:	14
Variances Granted:	12
Variances Denied:	2

Rehearings Granted:	2
Variances Granted	
After Rehearing:	1
Variances Denied	
After Rehearing:	1

Respectfully submitted,

Fernand Villeneuve  
Building Inspector



## HOUSING INSPECTOR'S REPORT

	<u>BUILDINGS</u>	<u>RENTAL UNITS</u>
Moderate Rehab	19	59
Subsidy Loans	13	
Rooming House Permits	21	
Inspections Upon Complaints	16	
Student Housing	13	
Downtown Rehab Loans	5	
Units Inspected	121	
Violations Found	13	
Violations Corrected	13	
Units Condemned	2	
Progress Inspections	4	
Rooming House Units	103	
Structures Inspected	191	



Respectfully submitted,

Norman Rollins  
Housing Inspector

## POLLUTION CONTROL REPORT

Since the introduction of the Clean Water Act in 1972, the national emphasis placed on the improvement of environmental quality, public health, and recreational opportunities by taking positive steps to control the pollution of our waterways has led not only to the enhancement of aesthetic and economic values associated with waterfront areas, but has resulted in a greater local awareness of, and responsibility for, our national water resources. With the near completion of Contract 10 in FY86, the City of Berlin has shown its commitment to achieving the goals of the Clean Water Act and its commitment to the health and welfare of its citizens.

The pollution Control Department continued this commitment in FY86 by utilizing their expertise to maintain an excellent operating record and a quality effluent. The total wastewater flow processed at the treatment facility was 823 million gallons. Treatment efficiencies continued to be among the highest in the State, with 96 percent removal of total suspended solids and 93 percent removal of biochemical oxygen demand (BOD) (up from 95 percent and 92 percent, respectively, in FY85). This represents approximately 816,618 pounds (408 tons) of solids and 1,047,386 pounds (523 tons) of BOD removed from the wastewater. In addition, 57,850 gallons of septic waste were treated at the facility.

The responsibilities of the laboratory at the plant grew to encompass the analysis of wastewater for Groveton, Lancaster, Colebrook, Stratford (two plants) and Northumberland.

Education played an important role in the activities of the department in FY86. Not only did department personnel continue with their own operator certification programs, but they were able to share their knowledge with four students enrolled in a unique independent study program at Berlin's Vocational Technical Institute. The students each spent six weeks during the spring 1986 semester getting a firsthand look at the day-to-day activities at a wastewater treatment plant. The experience proved to be rewarding for both the staff and the students alike and it is hoped that the program will continue in years to come.

In view of the recent trends toward reduction in federal funding for pollution control projects and other areas affecting local government, the primary objectives of the Berlin Pollution Control Department for the coming fiscal year will be to strive to utilize manpower and materials in the most cost efficient ways possible.

Respectfully submitted,

Terry Block  
City Engineer/Pollution Control Superintendent

## POLICE DEPARTMENT REPORT

The function of the Police Department is to serve mankind, safeguard lives and property and protect the peaceful from violence. The Department is also charged with the enforcement of the laws of the State of New Hampshire and the laws and ordinances of the City. Some of the departmental activities during the past fiscal year include lecturing to numerous organizations, firearms training for northern New Hampshire, supervising Police Explorers Association, and organization for high school youths who wish to become police oriented, and the following:

Complaints, Investigated	2,663
Escorts	343
Auto Accidents, Investigated	509
Doors Found Unlocked	171
Blood Rums	8
Dog Complaints	330
Dogs to Pound	71
Fires Reported	38
Deaths Investigated	2
Messages Delivered	179
Assistance Given	627
Domestic Violence Petitions Served	41
Burglaries Reported	46
Vandalism Reported	322
Thefts Reported	194
Alarms Answered	422
Warnings Given	474

### INVESTIGATIONS AND ARRESTS:

Assaults	54
Motor Vehicle Summonses	828
Burglary	28
Drug Offenses	31
DWI	70
Conduct after Accidents	8
Disorderly Conduct	21
Criminal Mischief	34
Criminal Threatening	4
Theft	22
Driving after Revocation/Suspension	37

Other investigations of the Police Department include: Overweight Vehicles, Spillage of Material, Soliciting, Non-Support, Fugitives from Justice, Receiving of Stolen Property, Arson, Drinking in Public, False Fire Alarm Reporting, Cruelty to Animals, Incest, Lewdness, Littering, Shoplifting, Reckless Conduct, Resisting Arrest, Issuing Bad Checks, Bench Warrants, Forgery, Parking Tickets, Rape, Illegal Possession of Alcoholic Beverages, Transportation, Felons in Possession of Firearms, Juvenile Delinquents, Missing Person Reports, Disobeying an Officer, Obstruction of Justice, Prohibition, Hindering Apprehension, Auto Thefts and many other offenses too numerous to mention.

Respectfully submitted,

Joseph Martin  
Police Chief/City Marshall



## WATER WORKS REPORT



Demand for water totaled 1,008 million gallons for this report period, 42 million gallons more consumption than the previous report.

Budget for 1986 calendar year was set at \$1,070,500.00 by the Board of Water Commissioners. This is the fifth year the budget decreased or remained the same as the previous year. Water rates and assessment fees were not increased during this report period.

Interest and principal payments totaling \$165,100.00 due on the Water Bond was paid to the City using assessment funds collected from water customers.

In July and August, fire hydrants were scraped and painted. Twelve hydrants were purchased to continue the ongoing program of hydrant replacement for old hydrants found difficult to maintain. New hydrants were installed on Paine Street corner of Haskell Street and Second Avenue and on Third Avenue Extension, to provide better fire protection and flushing of water mains.

On November 18, 1985, City Council passed an Ordinance entitled "Water Utility - Cross Connection Program." The program was required by EPA and New Hampshire Water Supply and Pollution Control Commission. Under the ordinance, the Berlin Water Works is responsible to administrate the program. Physical work to comply with the program is underway and should be completed in 1986.

A new roof was installed at the Willow Street office-garage facility. New siding was placed on the Hillsboro Street booster pump station. Brush was cleaned away from the East Side reservoirs and dams. All wood storage tanks stations received minor repairs.

Water distribution improvements were made by the Board of Water Commissioners as follows:

Second Avenue from Hill Street to Haskell, Haskell Street and Third Avenue Extension, from Haskell to Hill - replace two inch with eight and twelve inch mains. . . . .	\$91,692.00
Paine Street - replace two inch with eight inch mains. . . . .	26,645.00
Sweden Street from 12-B Street to end of existing six inch line - replace two inch with eight inch main; Sweden Street Pump Station and replace two inch with six inch mains. . . . .	31,361.00
James River 12 inch main valve - isolated a section of old pipe. . . .	1,790.00
Cates Hill Project - eliminate old two inch line. . . . .	2,503.84
Norway Street from Williamson to Pine Island - eliminate two inch with eight inch main. . . . .	19,947.00
Sprng & School Street Project - eliminate two inch main. . . . .	4,497.00
Second Avenue - from Harding to Hill - eliminate two inch main. . . . .	9,916.00

In August of 1985 and during April of 1986, ground water exploration work was performed on James River property behind Bass Shoe. Further groundwater exploration work is planned to determine the extent of the water bearing aquifer and to ascertain water quality as well as quantity.

A lawsuit between Kenneth Curran, Incorporated vs: Berlin Water Works, et al, was settled out of court as the recommendation of attorneys. The suit involved a question of payment for work done in the 1970's on the new water treatment plant. Berlin Water Works paid the Contractor \$37,000.00 with the balance of the settlement paid by others.

Assistance was provided to Midway Excavators for their work on Contract Number 10, City of Berlin Sewer Project for East Side and to the Community Development Department in their completion of road and utilities for the Maynesboro Park.

Berlin Water Works acknowledges the long time service of an employee who has taken disability retirement effective February 1, 1986. Mr. Zane M. Tibbetts was employed in July, 1952 as a laborer and retired as a utility man. During his 33 years plus service, Mr. Tibbetts performed numerous job functions including hydrant man, backhoe operator, filter plant operator and working foreman.

Our annual winter running water program to prevent freeze-ups was started on December 23rd and was stopped on April 21st. Thawing of water service lines was provided to 24 customers. In comparison during the 1980-1981 winter season, 566 customer's received thawing services.

Members of the Board of Water Commission during this report period are:

Donald E. Borchers, Chairman      John S. Sullivan, Member  
Gerard E. Payeur, Clerk      Henry O. Pinette, Member  
Mayor Joseph J. Ottolini, Ex-Officio

Respectfully submitted,

Albin D. Johnson, P.E.  
Supt. & Chief Engineer



Zane Tibbetts receives retirement watch from Water Works Chairman, Mr. Donald Borchers. Other Water Works Commissioners present are: John Sullivan, Henry Pinette and Gerard Payeur.

## WELFARE DEPARTMENT'S REPORT

The Welfare Department administers General Assistance to persons in the City who lack adequate resources for their basic needs whether they have a residency or not as mandated by the State of New Hampshire Welfare Laws. Recipients who are able-bodied are required to work for the City at a job that is within their capacity at the legal minimum hourly rate for the cash value of assistance provided.

During this fiscal year, the Welfare Guidelines were revised to coincide with changes in statutes and adopted by Council. The enactment of Senate Bill 1, removing "settlement" in welfare laws became effective on January 1, 1986. Since that date, the City is no longer liable for the first 365 days of direct payments for State programs of Categorical Assistance but is responsible for all of General Assistance with no 365 days limitation.

The following statistics include half of the year without "settlement" in welfare laws and indicate the amount of cases and person assisted financially by categories for the fiscal year of July 1, 1985 to June 30, 1986:

CATEGORY	CASES	PERSONS	FAMILIES	SINGLES
Direct Assistance.....	111	209	52	59
Aid Furnished to Veterans and Their Families.....	9	20	5	4
Out of Town Case (Reimbursed).....	1	1	--	1
Old Age Assistance.....	3	3	--	3
Aid to Permanently and Totally Disabled.....	14	14	--	14
Intermediate Nursing Care.....	35	35	--	35
Court-Ordered Juvenile Placements.....	3	3	--	3
TOTALS	176	285	57	119

A total of 197 other cases were interviewed but not assisted financially. They were provided with information, counseling, and direction to appropriate agencies for available aid. Visits to the Department totaled 2,182.

Respectfully submitted,

Annette Langevin  
Administrator of Welfare

## PUBLIC SCHOOLS REPORT

The 1985-86 school year in the Berlin Public Schools was highly successful in spite of the continued fiscal restraints under which the school system operates. The Board of Education and the staff of the Berlin schools are appreciative of the efforts of the community in improving its facilities through the recently adopted bond issue which provided more than \$1 million in funds to retrofit and modernize some areas of our physical plant. Programmatically, many improvements were offered to our young people through some increased funding available to the schools primarily through increased State funding.

Berlin High School did see some improvements in terms of meeting state mandated standards and will continue to upgrade programs in meeting those state mandated standards through the 1986-87 fiscal year. The high school students did well academically again with 561 of our students moving on to some form of higher education and training. Those choosing to go into the work force had for the most part sufficient job opportunities provided as a result of their training in academics as well as quality vocational programming in our schools. Our staff continues its efforts at developing a viable computer education program. Monies made available through the Governor's Council on Excellence providing a two for one match of monies has enabled us to purchase additional computers not only for classroom use, but specifically for teacher utilization in classroom and curriculum management. The computer curriculum will be enhanced in the future with the appointment of a district-wide computer curriculum coordinator beginning in the 1986-87 school year.

There were significant administrative changes at the high school during the 1985-86 school year with Mr. Bruni, the long-time high school principal, accepting a position in the central office as assistant superintendent. Mr. Donald Dimick, the assistant principal for many years at the high school, has been granted the high school principalship by the Board of Education. Mr. Robert Barbieri, the mathematics department head, was appointed by the Board as the new high school assistant principal. Mr. Bruni was honored by the high school students. They dedicated the yearbook to him, and he was invited to present the address at the 1986 commencement proceeding. The school department looks forward to many years of productive service with these administrative staff changes.

At the Berlin Middle School, the usual high educational standards were continued through the 1985-86 school year. Educational programs were enhanced by the many changes in the school which provided a more comfortable learning environment for our deserving middle school youngsters. The one blight on the scene at the middle school had to do with the loss of our State Approved Middle School Status. The middle school was designated as an Approved Provisional Middle School by the State Department of Education. The reasons for our loss of approved status had to do with two primary programmatic areas: 1) our inability to meet the general music requirement for grades seven and eight, 2) our inability to provide one counselor for every 300 students. This shortcoming was reported in the 1984-85 school district annual report. It does not appear as though we will be able to provide these needed services in 1986-87 considering the continued fiscal restraints that the school district is experiencing.

At the elementary level, several curriculum changes were either initiated or continued through their developmental process. A new language series was implemented with an apparent high level of success. Kindergarten screening was continued with an orientation night for parents of the incoming kindergarten students prior to the actual screening time. Grade level meetings were held in all elementary buildings in an effort to continue the development of the language program and to discuss other curriculum needs of the kindergarten through four program. For the second year, Slingerland was offered in grades one through four as an alternative teaching method in the language arts area. However, its continuation is dependent upon teachers willing to become trained in the method in other areas of the district.

The entire Berlin School staff is continually attempting to improve the delivery of educational services to our young students. It is essential that we look to the continued improvement of the learning environment for all students and the expansion of programs to meet the needs of students as they select paths in pursuit of their careers. This can only be done through the continued effort and cooperation of the Board of Education, the City Council, the citizens of Berlin, and the professional staff selected to provide these educational services. We all look forward to the challenges of the 1986-87 school year.

Respectfully submitted

Richard Steudle  
Superintendent





## RECREATION AND PARKS DEPARTMENT REPORT

Through a continuing commitment to leisure services, 1986 was a year of growth at the Berlin Recreation and Parks Department. Exemplifying our dedication to the concept of "Life. Be In It," the Berlin Recreation and Parks Department was primary to providing a four season, recreational program to the community. With the addition of new programs to our already extensive schedule, residents of all ages, all interests, and all walks of life enjoyed more leisure activities.

Volunteerism was a mainstay in '86 programming. Working with a limited budget, the acquisition of responsible volunteers is an important supplement to our greatly limited staff. Ranging from our six member Recreation Commission, to the numerous program volunteers, Berlin residents have shown a strong support for Recreation in our community. Our thanks are expressed for the countless hours of hard work offered by these concerned individuals.

Programs offered by the Recreation and Parks Department during the past year included:

YOUTH		ADULT
Farm League Baseball	Tennis Lessons	Golf Instruction
Babe Ruth Baseball	Co-Ed Soccer	Men's Volleyball
Swimming Lessons	Ski Program	Tennis Lessons
Girl's Softball	Boy's Basketball	Slimnastics
Girl's Basketball	Beginner Hockey	Aerobics
Pee-wee Hockey	Bantam Hockey	Men's Basketball
		Co-Ed Volleyball
		Jogging

### SENIORS

50+ Walking  
50+ Exercise  
Sr. Meals Site Exercise  
Sr. Meals Holiday Cards  
Sr. Walk for the Health of it

### PLAYGROUND

Jericho Lake Day Camp  
Jericho Lake Overnight Campout  
Crafts, Sports, Games  
King's Puppeteers  
Little Red Wagon

### SPECIAL POPULATIONS

Special Olympics  
FUN Program

### SPECIAL EVENTS

Coca-Cola Gong Show  
Coca-Cola Raft Race  
Annual Halloween Haunted House  
July 4th Ole Time Picnic  
Burger King Tennis Tourney

### GENERAL ACTIVITIES

Open Gym  
Gym Rentals  
Field Reservations  
Jericho Lake Season Passes  
Jericho Lake Shelter Reservations  
Community Gardens  
Jericho Lake Swimming, Boating,  
Picnicing, Camping



### CRAFTS

Flower Arranging  
Introduction to Photography  
Counted Cross Stitch  
Drawing

Adult & Youth Christmas Craft  
Workshop  
Calligraphy

Athletic and fitness programs were successful in 1986. Both adult and youth programming is designed to provide recreational and healthful patterns of living; as well as fostering lifelong leisure activities. New programs offered during 1986 included Beginner's Hockey, Youth Soccer, Adult Golf Instruction, 50+ Exercise and 50+ Walking Program. Programming for individuals 50 and older were well received by the community. New programs being examined for the winter of 86-87 include Youth Volleyball, 50+ Cross-Country Skiing, and Adult Mid-Day Skating. Athletic programs are an important segment of recreation programs as they foster habits which promote good health.

Summer, always an active season for our Recreation and Parks staff, was no exception in '86. With a complete compliment of weekday activities, summer playground staff serviced a large group of Berlin's youth. Sports, arts and crafts, games, and free play were highlights of the program. Visits from the King's Puppeteers and the Little Red Wagon provided children an opportunity to enjoy quality arts programming. A summer at Jericho Lake Park included traditional activities such as picnicing and swimming. The new use of electric motors on the lake; a result of a local ordinance change in '86, encouraged sportsmen to enjoy fishing at this nearby recreational facility. Jericho Lake Day Camp and Jericho Lake Overnight Campouts offered area children an alternative

recreational experience to the "in-town" recreation programming. The Red Cross Lifeguard Certification program, along with a wide range of swimming lessons, were successful programs provided through the Jericho Lake facility. Many pleasurable afternoons in the sunshine were enjoyed by visitors, admiring the gracefully swimming loons found in the lake or the brightly colored windsurfers gliding on the surface.

Although significantly understaffed as a result of recent budget reductions, the Parks Division was instrumental in provision of quality recreation facilities. The maintenance of Berlin's recreational fields, many parks and recreational buildings is only the tip of the maintenance iceberg this limited crew provides. Maintenance job tasks include, but are not restricted to, Jericho Lake Park maintenance, tennis court maintenance, playground maintenance, Municipal park and tree programs, skating rink maintenance, as well as City Hall snow removal. Within the confines of a limited staff and limited budget, maintenance efforts are often restricted to just maintenance of existing facilities. Minimal local funding is available for facility improvements. Most improvements made within the scope of Recreation facilities are provided through special funding sources such as N. H. Land and Water Conservation Fund. Projects of this kind executed in 1986 included the completion of the Hutchins Street Park facility, as well as major improvements to the Memorial Field Annex Park. With the addition of adequate parking, fencing, and the projected installation of a children's play area, this area will become another quality recreation site. Also funded through a grant from the Department of Resources and Economic Development - Land and Water Conservation Fund is the 400 Meter Track project begun this year. With the Development Department, Public Works, and countless volunteers, this department is working to build this greatly needed facility. Although not completed at this time, significant progress has been made during the Summer and Fall of '86 to insure this project's success.

The Berlin Recreation and Parks Department year-round schedule of activities is dotted with a variety of special events. Through the year, these varied special events, usually sponsored by generous area businesses and community volunteers, offer entertainment to community residents. Faced with the ever present challenge of providing bigger and better special programs just opposed to another year of budget reductions; securing private sponsorship for special event programming is primary to the survival of these crowd pleasing activities. Large crowds attended special holiday programs such as the Annual Easter Egg Hunt, Halloween Haunted House, and Christmas Craft Fair.

Seeing our role as to include promotion of all leisure activities in the community, the Recreation Department, working with other community groups, assisted in providing the North Country Special Olympics '86 and Seniors Walk for the Health of It Program. Both programs offered a unique opportunity for special recreational programs. Activities such as these exemplify our commitment to the concept of leisure as a Basic Human Need. These programs were designed to provide leisure opportunities to seemingly forgotten segments of the community. 1986 was a year this department was committed to providing for these unique participants.

The Berlin Recreation and Parks Department held fast to its philosophy that leisure services are a basic component of a well rounded, complete community. Beyond apparent adversity of budget restraints, through our careful planning, ingenuity, and the help and support of others, the Berlin Recreation and Parks Department provided a comprehensive leisure program consistent with the needs and desires of our community.

Respectfully submitted,

Laura Lee Viger, Director  
Berlin Recreation and Parks





## LIBRARIAN'S REPORT

### CIRCULATION

	ADULT	JUVENILE	TOTAL
Fiction	21,778	11,280	33,058
Philosophy	360	76	436
Religion	154	58	212
Social Science	924	788	1,712
Philology	61	113	174
Natural Science	408	1,726	2,134
Useful Arts	1,505	999	2,504
Fine Arts	994	1,168	2,162
Literature	323	393	916
French	119	1	120
History	595	311	906
Travel	256	132	388
Biography	622	371	993
General	300	268	568
Periodicals	4,206	126	4,330
Records and Tapes	568	5	573
<b>TOTAL</b>	<b>33,373</b>	<b>17,813</b>	<b>51,186</b>

Books loaned to other Libraries	19
Books borrowed from Twin Mountain	16
Books borrowed from State	119
Books borrowed from other Libraries	97
<b>TOTAL CIRCULATION</b>	<b>51,437</b>

### LIBRARY RESOURCES

	ADULT	JUVENILE	TOTAL
Number of books beginning of year	23,529	12,433	35,962
Number of volumes added during year	401	307	708
Books as gifts	51	16	67
Total volumes	23,981	12,756	36,737
Total volumes lost or discarded	160	45	205
Total volumes at end of year	23,821	12,711	36,532
Number of records owned	709	—	709
Number of cassettes	176	—	176
Number of reels microfilm	171	—	171
Number of magazine subscriptions and gifts	120	6	126
Number of newspapers	17	—	17
Total reference books	2,302	—	2,302

### ACQUISITIONS AND REGISTRATIONS

	ADULT	JUVENILE	TOTAL
Gifts (Hard cover)	51	16	67
Gifts (Paperback)	507	—	507
Gifts (Paperback discarded)	634	—	634
Replacements out of total purchased	6	7	13
Books lost	24	27	51
Books mended	266	96	362
Reference questions	1,400	98	2,300
Film borrowed from State	—	100	100
Non-active cards pulled	403	120	523
Transfers from Juvenile Department to Adult Department	—	92	92
Out of town registrations (Deposits)	9	—	9
New Registrations	276	252	528
Total Number of Borrowers	7,324	3,365	10,688

### ACTIVITIES DURING YEAR

#### SUMMER READING PROGRAM:

This year's program was entitled "Buried Treasure Reading Club". The children received coin stickers for their "treasure chests" for each completed project, and played a game of skill to receive each new project. Ninety-six children from grade two through seven entered the program, and forty-two completed the twelve required projects. Upon finishing the program, each child placed a red "X" on a map of a buried treasure. A bonus prize was given away at the end of the summer to the child finding the treasure. The library staff provided punch and homemade treats for a party for the 42 who completed the program. Two films were also shown and each child received their completed chart and a gift.



#### CHILDREN'S BOOK WEEK:

Twenty-three classes, totaling 563 children visited the library during the last week of October and the first week of November in observance of National Children's Book week.

#### CHRISTMAS FESTIVAL:

A two-day Christmas festival was held on December 18th and 19th which included a Christmas film, and a tree trimming party with homemade treats provided by the staff, ornaments provided by the children attending, and a visit from Santa Claus.

#### ART MONTHS:

The art program was held during March and April. Children who signed for the program had to spin a dial to determine their art subject. There were twenty-four entrants. Four winners were chosen according to age. Each received a small prize.

#### STORY HOUR:

Story hour is held every Thursday morning in July and August. Average attendance is twenty to thirty children, who participate in song, finger plays, crafts, and stories.

#### FILM PROGRAM:

Children's films are shown every Thursday afternoon from September to June at 3:00 PM. Average attendance is fifteen to twenty children.

#### NATIONAL LIBRARY WEEK:

Fine forgiveness week is held every year in the Spring during National Library Week.

#### ADULT PROGRAMS:

The Berlin Public Librarian and the N.H. Votech Librarian applied for and received a Grant from the N.H. Council for the Humanities to present a reading discussion book series entitled "Growing Up-Growing Old". This was held at the N.H. Votech College Library from February 12th to March 25th. The series was again very well attended and free to the public. Refreshments were served after each meeting.

#### WOMEN'S HISTORY WEEK:

The Library had a display of books and related material to celebrate woman of note in New Hampshire from March 2 to March 8th.

#### MOOSE MANAGEMENT:

A slide program and lecture entitled Moose Management was presented by lecturer, Kris Klein, moose biologist at the N.H. Fish and Game Department. This program was sponsored by the Berlin Public Library and the N.H. Votech College and was held in the Votech cafeteria. Lunch was served following a well attended meeting.

#### CLASS VISITS:

Classes from Milan, Errol and Gorham visited the library during the year.

Respectfully submitted,  
Inez Hamlin, Librarian

Board of Trustees:  
Roberta Blais, Chairman  
Nathalie Savchick  
Lorraine Rivard



CITY OF BERLIN, NEW HAMPSHIRE

FINANCIAL STATEMENTS  
AND

AUDITORS' OPINION

June 30, 1986

CITY OF BERLIN, NEW HAMPSHIRE

FINANCIAL STATEMENTS  
June 30, 1986

TABLE OF CONTENTS

	Page(s)
	-----
AUDITORS' OPINION	1-2
EXHIBIT	
A Combined Balance Sheet - All Fund Types and Account Groups	3
B Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types	4
C Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	5
D Combined Statements of Revenues, Expenses and Changes in Retained Earnings/Fund Balances All Proprietary Fund Types and Non-Expendable Trust Funds	6
E Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Non-Expendable Trust Funds	7
NOTES TO FINANCIAL STATEMENTS	8-21

SUPPLEMENTAL SCHEDULES

SCHEDULE

1 Combining Balance Sheet - Special Revenue Funds	22
2 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds	23
3 Combining Balance Sheet - Capital Projects Funds	24
4 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Capital Projects Funds	25
5 Combining Balance Sheet - All Proprietary Fund Types	26

CITY OF BERLIN, NEW HAMPSHIRE

FINANCIAL STATEMENTS

June 30, 1986

TABLE OF CONTENTS (CONTINUED)

	Page(s)
	-----
<b>SUPPLEMENTARY SCHEDULES</b>	
<b>SCHEDULE</b>	
I    Schedule of Revenues, and Other Financing Sources - Budget and Actual - General Fund	27-28
II    Schedule of Expenditures and Other Financing Uses - Budget and Actual - General Fund	29-30

**AUDITORS' OPINION**

Honorable Mayor, City Council and City Manager  
City of Berlin, New Hampshire

We have examined the general purpose financial statements of the City of Berlin, New Hampshire, as of and for the year ended June 30, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The general purpose financial statements referred to above do not include the financial statements of the Berlin Water Works and Berlin Economic Development Council, Inc. and General Fixed Asset Account Group which should be included to conform with generally accepted accounting principles. Both the Berlin Water Works and Berlin Economic Development Council, Inc. (component units of the City) utilize different year ends. As a result, required disclosures of assets, liabilities, revenues and expenditures are not available. The amount that should be recorded in the general fixed asset account group is not known.

Budgetary control over certain grants accounted for as Special Revenue Funds are maintained on the basis of fiscal periods of the grants. Accordingly, the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual does not include Special Revenue Funds as required by generally accepted accounting principles.

As discussed in Note 8 to the financial statements the City is defendant in several law suits with contractors and engineers in connection with the construction of a wastewater treatment system. The City has filed counter claims against the engineering firm. The litigation is at various phases including settlement discussions. The ultimate outcome of the lawsuits cannot presently be determined, and no provision for any liability that may result has been made in the financial statements.

In our opinion, except for the effects of the matters discussed in the second through fourth paragraphs of this report and subject to the effects of the financial statements of such adjustments, if any, as might be required had the outcome of the uncertainty referred to in the fifth paragraph of this report

been known, the general purpose financial statements referred to above present fairly the financial position of the City of Berlin, New Hampshire at June 30, 1986, and the results of operations and changes in financial position of its proprietary fund types for the year then ended, applied on a consistent basis with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the financial statements taken as a whole. The additional information listed as supplemental and supplementary schedules in the table of contents is presented for purpose of additional analysis and is not a required part of the financial statements of the City of Berlin, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Carey, Jackson & Chubb, PC*

September 23, 1986



EXHIBIT A  
CITY OF BERLIN, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1986

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Group	TOTALS	
	General	Special Revenue	Capital Projects	Enterprise	All Trust & Agency	General Long-Term Obligation	(Memorandum Only)	
							1986	1985
ASSETS								
Cash and equivalents	\$2,351,159	\$13,506			\$183,815		\$2,548,480	\$2,825,226
Taxes receivable (Note 3)	2,565,809						2,565,809	2,519,991
Accounts receivable	1,124,143			\$138,416			1,262,559	344,777
Due from other governments		428,617					428,617	1,447,616
Due from other funds	474,786	118,494	\$313,890	1,586			908,756	2,563,493
Loans receivables		940					940	7,252
Restricted cash		137,934					137,934	
Other assets	37,076			7,568			44,644	34,451
Inventories-at cost				5,426			5,426	9,441
Net investment in direct financing leases (Note 4)				465,482			465,482	707,397
Investment property (Note 4)				206,869			206,869	756,732
Property, plant and equipment (Notes 1 and 10)				23,713,243			23,713,243	22,432,089
Amount to be provided for accrued sick leave (Note 1)						\$1,188,999	1,188,999	1,226,497
Amount to be provided for retirement of general long-term debt						8,640,000	8,640,000	
Total Assets	\$6,552,973	\$699,491	\$313,890	\$24,538,590	\$183,815	\$9,828,999	\$42,117,758	\$34,875,022
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$494,545	\$119,962	\$40,518	\$10,111			\$665,136	\$673,814
Due to other funds	336,355	308,272	33,310	230,819			908,756	2,563,493
Accrued expenses	267,343			71,744			339,087	355,839
Deferred tax revenue (Note 7)	4,009,691						4,009,691	3,952,925
Retainage payable			432,990				432,990	391,374
Notes payable (Notes 4 and 6)			450,000	824,837			1,274,837	1,303,435
Accrued sick leave (Note 1)						\$1,188,999	1,188,999	1,226,497
General long-term debt payable (Note 5)				305,000		8,640,000	8,945,000	10,290,000
Total Liabilities	5,107,934	428,234	956,818	1,442,511		9,828,999	17,764,496	20,757,377
Fund Equity:								
Contributed capital (Note 11)				23,489,378			23,489,378	22,937,545
Retained earnings				(393,299)			(393,299)	(479,397)
Fund Balance:								
Reserved for specific purposes			784				784	904,109
Reserved for encumbrances								23,978
Unreserved:								
Designated for specific purposes	580,205	191,192			\$97,578		868,975	404,817
Undesignated (Deficit)	864,834	80,065	(643,712)		86,237		387,424	291,793
Total Fund Equity	1,445,039	271,257	(642,928)	23,096,079	183,815		24,353,262	24,082,645
Total Liabilities and Fund Equity	\$6,552,973	\$699,491	\$313,890	\$24,538,590	\$183,815	\$9,828,999	\$42,117,758	\$44,840,022

See notes to financial statements

EXHIBIT B  
CITY OF BERLIN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balance -  
All Governmental Fund Types  
For the Year Ended June 30, 1986

	Governmental Fund Types			TOTALS	
	General	Special Revenue	Capital Projects	(Memorandum Only) 1986	1985
Revenues:					
Taxes	\$6,885,521			\$6,885,521	\$6,491,022
Licenses and permits	563,024			563,024	2,265,179
Intergovernmental revenues	3,126,750	\$2,478,313	\$394,600	5,999,663	3,721,232
Charges for services	579,208	378,755		957,963	846,836
Interest on investments	111,211			111,211	168,012
Miscellaneous revenues	55,431		270,424	325,855	153,082
Total Revenues	11,321,145	2,857,068	665,024	14,843,237	13,645,363
Expenditures:					
General government	1,491,019	54,629		1,545,648	1,289,776
Public safety	1,602,485			1,602,485	1,662,074
Highways and streets	973,612			973,612	1,001,293
Health and welfare	246,456	158,358		404,814	369,681
Leisure services	203,656			203,656	213,705
Education	4,487,680	654,445		5,142,125	4,949,833
Berlin Water Works					214,150
Capital outlay	201,143	1,609,145	1,985,768	3,796,056	3,321,059
Debt service:					
Principal	895,000			895,000	797,000
Interest	230,130			230,130	180,269
Total Expenditures	10,331,181	2,476,577	1,985,768	14,793,526	13,998,840
Excess of Revenues Over (Under) Expenditures	989,964	380,491	(1,320,744)	49,711	(353,477)
Other Financing Sources (Uses):					
Operating transfers in	230,000	46,984		276,984	1,473,499
Operating transfers out	(485,364)	(230,000)		(715,364)	(1,927,112)
Proceeds of bond issue					1,000,000
Total Other Sources (Uses)-net	(255,364)	(183,016)		(438,380)	546,387
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	734,600	197,475	(1,320,744)	(388,669)	192,910
Fund Balance July 1, as restated (Note 8)	710,439	73,782	677,816	1,462,037	1,296,313
Fund Balance, June 30	\$1,445,039	\$271,257	(\$642,928)	\$1,073,368	\$1,489,223

See notes to financial statements

EXHIBIT C  
CITY OF BERLIN, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund  
For the Year Ended June 30, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$6,715,805	\$6,772,006	\$56,201
Licenses and permits	352,650	563,024	210,374
Intergovernmental revenues	3,103,207	3,126,750	23,543
Charges for services	490,888	579,208	88,320
Interest on investments	125,000	111,211	(13,789)
Miscellaneous	1,850	55,431	53,581
Total Revenues	10,789,400	11,207,630	418,230
Expenditures:			
General government	1,707,465	1,498,252	209,213
Public safety	1,665,058	1,635,749	29,309
Highways and streets	1,048,607	998,403	50,204
Health and welfare	270,204	250,774	19,430
Leisure services	223,133	209,937	13,196
Education	4,668,753	4,547,267	121,486
Capital outlay	357,492	201,143	156,349
Debt service:			
Principal	895,000	895,000	
Interest	228,995	230,130	(1,135)
Total Expenditures	11,064,707	10,466,655	598,052
Excess of Revenues Over (Under) Expenditures	(275,307)	740,975	1,016,282
Other Financing Sources (Uses):			
Operating transfers in	230,000	230,000	
Operating transfers out	(493,539)	(485,364)	8,175
Total Other Sources (Uses)	(263,539)	(255,364)	8,175
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources	(538,846)	485,611	1,024,457
Fund Balance, July 1	808,359	808,359	
Fund Balance, June 30	\$269,513	\$1,293,970	\$1,024,457

See notes to financial statements

EXHIBIT D  
CITY OF BERLIN, NEW HAMPSHIRE

Combined Statements of Revenues, Expenses and Changes in Retained Earnings/Fund Balances  
All Proprietary Fund Types and Non-Expendable Trust Funds  
For the Year Ended June 30, 1986

	Proprietary Fund Types			Fiduciary Fund Types		
	Enterprise Funds			Fiduciary Fund Types		
		Industrial Park Authority	Total	Non-Expendable Trust	Combined Totals 1986	1985
	Sewer					
Operating Revenues:						
Charges for services	\$605,223		\$605,223		\$605,223	\$543,731
Dividends and interest	13,292		13,292	\$25,364	38,656	17,445
Rental income		\$141,731	141,731		141,731	110,458
Interest on direct financing lease		34,355	34,355		34,355	36,386
Contributions				600	600	5,400
Total Operating Revenues	618,515	176,086	794,601	25,964	820,565	713,420
Operating Expenses:						
Salaries and wages	224,608		224,608		224,608	221,448
Repairs and maintenance	13,899	1,032	14,931	3,943	18,874	35,541
Materials and supplies	52,565		52,565		52,565	126,702
Administrative	155,457	6,172	161,629	1,250	162,879	77,304
Utilities	76,889	5,193	82,082		82,082	73,591
Depreciation (Note 1)	46,116	37,514	83,630		83,630	40,933
Provision for bad debts						50,053
Total Operating Expenses	569,534	49,911	619,445	5,193	624,638	625,652
Net Operating Income	48,981	126,175	175,156	20,771	195,927	87,768
Non-Operating Revenues (Expenses):						
Interest (net)	(438,380)	(88,858)	(527,238)		(527,238)	(533,961)
Income (Loss) Before Operating Transfers	(389,399)	37,317	(352,082)	20,771	(331,311)	(446,193)
Operating Transfers In	438,380		438,380		438,380	453,613
Net Income	48,981	37,317	86,298	20,771	107,069	7,420
Retained Earnings (Deficit)/Fund Balance, July 1	(371,152)	(108,445)	(479,597)	163,044	(316,553)	(323,973)
Retained Earnings (Deficit)/ Fund Balance, June 30	(\$322,171)	(\$71,128)	(\$393,299)	\$183,815	(\$209,484)	(\$316,553)

See notes to financial statements

EXHIBIT E  
CITY OF BERLIN, NEW HAMPSHIRE

Combined Statement of Changes in Financial Position -  
All Proprietary Fund Types and Non-Expendable Trust Funds  
For the Year Ended June 30, 1986

	Proprietary Fund Types				
	Enterprise Funds		Fiduciary Fund Types		
	Sewer	Industrial Park Authority	Non-Expendable Trust	Combined Total 1986	Combined Total 1985
Sources of Working Capital:					
Operations:					
Net income	\$48,981	\$37,317	\$20,771	\$107,069	\$7,420
Expenses not requiring the use of of working capital:					
Depreciation	46,116	37,514		83,630	40,933
Working Capital Provided by Operations	95,097	74,831	20,771	190,699	48,353
Other Sources:					
Contributions to capital	1,030,508			1,030,508	1,921,059
Decrease in investment in capital lease		241,915		241,915	26,776
Total Sources of Working Capital	1,125,605	316,746	20,771	1,463,122	1,996,188
Uses of Working Capital:					
Acquisition of fixed assets/investments	1,030,508	263,088		1,293,596	1,982,375
Decrease in general obligation bonds-net		48,598		48,598	46,592
Prior period adjustment					77,627
Total Uses of Working Capital	1,030,508	311,686		1,342,194	2,106,594
Net Increase (Decrease) in Working Capital	\$95,097	\$5,060	\$20,771	\$120,928	(\$110,406)
Component Elements of Net Increase (Decrease)					
In Working Capital:					
Cash and temporary investments			\$16,699	\$16,699	\$22,845
Accounts receivable	(\$56,919)	\$23,000		(33,919)	(283,947)
Inventories	(4,015)			(4,015)	(679)
Due from other funds					1,586
Other assets	368			368	(4,878)
Accounts payable	(10,111)			(10,111)	176,693
Due to other funds	159,118	(4,226)	4,072	158,964	(5,617)
Other liabilities	6,656	(13,714)		(7,058)	(16,409)
Net Increase (Decrease) in Working Capital	\$95,097	\$5,060	\$20,771	\$120,928	(\$110,406)

See notes to financial statements



CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS  
June 30, 1986

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Berlin, New Hampshire was incorporated in 1829 under the laws of the State of New Hampshire. The City operates under a Council-Mayor form of government, under the direct management of an appointed City Manager, and provides services as authorized by its charter.

The accounting policies of the City of Berlin, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

**A. Basis of Presentation - Fund Accounting**

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the City:

**Governmental Fund Types**

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for specific restricted revenues and expenditures.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1986

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Basis of Presentation - Fund Accounting (Continued)

Debt Service Fund - The Debt Service Fund was used to account for the resource obtained and used for the payment of interest and principal on general long-term debt prior to July 1, 1985. Subsequent to that date, the City has accounted for these activities in the general fund.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities such as sewer treatment expansion, school building renovation, and bridge improvements.

Proprietary Fund Types

Proprietary Funds are used to account for the City's ongoing activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Expenditures for wastewater improvements have been reported as expenditures in the Wastewater I and Wastewater II capital project funds. The City accounts for the Sewer and Industrial Development Park Authority as self supporting enterprise funds.

Non-Expendable Trust Funds - Non-Expendable Trust Funds are accounted for as Proprietary Funds, since capital maintenance is critical.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 1986

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Basis of Presentation - Fund Accounting (Continued)

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals and other governmental units, and/or other funds.

Trust Funds - Trust Funds include expendable and non-expendable funds. Expendable Trust Funds (Capital Reserve Funds) are recorded as governmental type funds.

Agency Funds - The City collects taxes for Coos County, an independent governmental unit, which is remitted to them as required by law. These funds are accounted for as Agency Funds.

Account Groups

General Fixed Asset Account Group - The City does not record the acquisition of fixed assets in the General Fixed Asset Account Group as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith, are accounted for as expenditures in the year payments are made.

General Long-Term Obligation Account Group - This group of accounts is established to account for all unmatured long-term general obligation bonds payable and accrued compensated absences.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 1986

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Accounting (Continued)

pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria is met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available.

The accrual basis of accounting is used by proprietary and fiduciary fund types.

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds statements reflect such transactions as transfers.

The City follows the policy of recording property tax revenue in accordance with Interpretation 3 of the Governmental Standards Accounting Board.

C. Inventories

Inventories in the Sewer Enterprise Fund are valued at the lower of cost (first-in, first-out basis) or market. All other materials and supplies are considered expended when purchased.

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 1986**

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Proprietary Type Funds - Property, Plant and Equipment**

Sewer Fund wastewater treatment facility is stated at cost. The City follows the policy of charging to operating expenses annual amounts of depreciation which allocate the cost of property and equipment over a fifty year period. The City employs the straight line method for determining the annual charge for depreciation.

**E. Encumbrances**

Encumbrances are unfilled purchase orders, contracts, and other commitments for the expenditure of City resources. Encumbrances are reported as a reservation of fund balance, since they do not constitute expenditures or liabilities.

**F. Accrued Sick Leave**

Employees earn vacation and sick leave time as they provide the services. Pursuant to certain collective bargaining agreements, employees may accumulate (subject to certain limitations) unused sick pay time earned and, upon retirement, termination or death, may be compensated for certain amounts at current rates of pay. Estimated annual amounts are included in the appropriate operating budgets. The long-term portion of accrued sick leave benefits of \$1,188,999 is included in the General Long-Term Obligation Account Group.

**NOTE 2--BUDGETARY ACCOUNTING**

General Fund revenues and expenditures reported in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for the General Fund (Exhibit C) is presented on the basis budgeted by the City. The amounts differ from those reported in conformity with generally accepted accounting principles in the Statement of Revenues, Expenditures and Changes



**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 1986

**NOTE 2--BUDGETARY ACCOUNTING (CONTINUED)**

in Fund Balance for all Governmental Fund Types (Exhibit B) as follows:

Revenues:	
Per Exhibit C	\$11,207,630
Adjustments:	
Application of GASB Interpretation 3, Net	113,515
	-----
Per Exhibit B	\$11,321,145
	=====
Expenditures:	
Per Exhibit C	\$10,466,655
Adjustments:	
Accrued payroll-June 30, 1985	(75,458)
Accrued vacations-June 30, 1985	(183,977)
Accrued vacations-June 30, 1986	130,869
Accrued payroll taxes-June 30, 1985	(30,886)
Reserve for Encumbrances-June 30, 1985	23,978
	-----
Per Exhibit B	\$10,331,181
	=====

The revised budget represents adjusted departmental appropriations as authorized by the City Council. The Council may transfer funds between operating categories or make supplemental appropriations from fund balance as they deem appropriate.

**NOTE 3--PROPERTY TAXES**

The City's property tax was levied November 1 on the assessed valuation listed as of the prior April 1 for all real property located within the City boundaries. The net assessed valuation as of April 1, 1985, upon which the 1985/1986 property tax levy was based, was \$190,112,250. The equalized valuation as computed by the State of New Hampshire was \$196,139,087 for 1985 resulting in an assessment ratio of 96% of full equalized valuation.

Taxes are due in two installments on July 1 and December 1 with interest assessed thereafter on the unpaid balance. Unpaid taxes after December 1 accrue interest at 12% per annum. As prescribed

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 1986**

**NOTE 3--PROPERTY TAXES (CONTINUED)**

by State law, the Tax Collector shall offer properties which are unpaid in the following year after taxes are due for the amount of unpaid taxes, interest and costs. The purchaser receives a priority tax lien on properties purchased and accrues interest at the rate of 18% per annum. If the property taxes and accrued interest is not paid within the two year redemption period, the purchaser at tax sale is entitled to a tax deed issued by the tax collector as prescribed in State statutes.

Semi-annual property tax payments for the June, 1986 levy which were received prior to June 30, 1986, 1986 resident tax warrant and property taxes not received within the sixty day recognition period (Interpretation 3) have been recorded as deferred tax revenues.

Taxes receivable are net of allowance for doubtful accounts of \$66,684 which represents resident taxes receivable for prior years.

**NOTE 4--INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY**

The Industrial Development and Park Authority (The Authority) was established July 15, 1974, pursuant to Chapter 26 of the Laws of 1974. The Authority was re-established on September 15, 1975 under the provisions of RSA 162-G, for the purpose of acquisition, development, lease and disposal of industrial land and facilities.

Investment property is carried at cost. The investment property is being held for sale and, accordingly, depreciation has not been provided. Rental income may be received until the property is sold. Land and buildings represent property held for rental purposes. The buildings are being depreciated on the straight line method over a thirty year life.

The Authority (lessor) has entered into a long-term lease with a bargain purchase option at the end of the lease term for building and land. This lease has been accounted for as direct financing lease. The minimum lease payments to be received by The

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

June 30, 1986

**NOTE 4--INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY (CONTINUED)**

Authority under the capital lease are as follows:

1987	\$63,162
1988	63,162
1989	63,162
1990	63,162
1991	63,162
Subsequent	347,388
	-----
	663,198
Less unearned income	197,716
	-----
Net investment in direct financing leases	\$465,482
	=====

The Authority has long-term debt obligations payable of \$305,000. These bonds are 8% bonds issued in 1974 for an original value of \$450,000. As of June 30, 1986 the requirements for principal and interest in future years is a follows:

Year Ended June 30,	Principal	Interest	Total
-----	-----	-----	-----
1987	\$20,000	\$23,600	\$43,600
1988	25,000	21,800	46,800
1989	25,000	19,800	44,800
1990	25,000	17,800	42,800
1991	30,000	15,600	45,600
1992-1996	180,000	38,000	218,000
	-----	-----	-----
	\$305,000	\$136,600	\$441,600
	=====	=====	=====

In addition, The Authority has long-term mortgage obligations of \$376,112 and \$448,725 payable to the Berlin Economic Development Council, Inc. (BEDCO) and Indian Head Bank North, respectively. Obligations due BEDCO are at 6% interest and have various repayment schedules up to fifteen years. As properties become leased, lease payments will be assigned to BEDCO until the outstanding mortgage balances have been repaid. Mortgage payments on the Indian Head Bank North loan are due in monthly installments of \$5474.18 including interest at 1 1/2% below the prime lending rate at the Bank of Boston through June, 1996.

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 1986

**NOTE 5---LONG-TERM DEBT**

The following is a summary of debt transactions of the City for the year ended June 30, 1986:

General Obligation Bonds at July 1, 1985	\$9,515,000
Bonds Retired	(875,000)
	-----
	\$8,640,000
	-----

General obligation bonds payable at June 30, 1986 are comprised of the following individual issues:

	Interest Rate	Final Maturity Date	Annual Serial Payment	Amount Issued	Balance at June 30, 1986
	-----	-----	-----	-----	-----
School Bonds	5.7%	9-1-90	\$50,000	\$950,000	\$250,000
Water Bonds	6.2%	3-1-98	100,000	1,770,000	1,000,000
Fiscal Year					
Change Bonds	5.375%	9-1-86	200,000	2,000,000	200,000
School Bonds	4.8%	9-1-90	100,000	2,250,000	500,000
Sewer Bonds	9.46%	7-15-04	55,000	3,200,000	3,090,000
Sewer Bonds	5.2%	5-1-98	225,000	4,540,000	2,700,000
School Bonds	8.1%	2-15-95	100,000	1,000,000	900,000
					-----
					\$ 8,640,000
					-----

The annual requirements to amortize debt outstanding as of June 30, 1986 are as follows:

	Principal	Interest	Total
	-----	-----	-----
1987	\$830,000	\$594,473	\$1,424,473
1988	630,000	546,625	1,176,625
1989	670,000	512,456	1,182,456
1990	685,000	471,033	1,156,033
1991	690,000	428,326	1,118,326
1992-1996	2,765,000	1,562,924	4,327,924
1997-2001	1,525,000	726,601	2,251,601
2002-2004	845,000	127,645	972,645
	-----	-----	-----
	\$8,640,000	\$4,970,083	\$13,610,083
	-----	-----	-----

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 1986

**NOTE 5--LONG-TERM DEBT (CONTINUED)**

The City is subject to state statute which limits debt outstanding to a percentage (depending on how funds will be used) of the state's equalized valuation calculation. Debt incurred for sewer expansion and fiscal year change bonds are not in the limitation calculation. The following is a summary, by purpose, of the outstanding debt of the City at June 30, 1986 and related limitations.

	Net Debt Outstanding	Percent of State Assessed Value of \$237,878,561	Statutory Limit	Available Debt Margin
Water	\$1,000,000	10%	\$23,787,856	\$22,787,856
School	1,650,000	7%	16,651,499	15,001,499
All Other		1.75%	4,162,875	4,162,875
Fiscal Year Change	200,000			
Sewer	5,790,000			
	<u>\$8,640,000</u>			
	=====			

General obligation water serial bonds payable of \$1,000,000 issued for the Berlin Water Works are intended to be financed from revenues of the Berlin Water Works.

The Industrial Development and Park Authority's debt is not includable in the net indebtedness of the City for the purpose of determining the City's legal borrowing limitation. The bonds are reported as a liability of the Industrial Development and Park Authority Fund.

The wastewater treatment facility and sewer general obligation bonds are guaranteed by the full faith and credit of the State of New Hampshire. The State has agreed to subsidize \$2,965,291 of the remaining debt in installments when due.

The general obligation debt of all local governmental units which provide services within City boundaries and which must be borne by property taxes levied on properties located within the City



**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 1986

**NOTE 5--LONG-TERM DEBT (CONTINUED)**

(commonly called overlapping debt), is summarized as follows:

Government -----	Net Debt Outstanding -----	Percentage Applicable to the City -----	Overlapping Debt -----
Coos County	\$795,000 =====	28.744%	\$228,514 =====

**NOTE 6--BOND ANTICIPATION NOTES**

In addition to long-term debt reported in the General Long-Term Obligation Account Group and the Industrial Development Authority the City had issued a sewer bond anticipation note of \$450,000 with interest at 4.68% due November 27, 1986 in the Wastewater I capital project fund.

**NOTE 7--DEFERRED TAX REVENUES**

Deferred tax revenues at June 30, 1986 is comprised of the following:

Semi-annual tax warrant due July 1, 1986	\$3,589,468
Application of GASB Interpretation 3	346,213
1986 resident tax warrant	74,010
	-----
	\$4,009,691
	=====

**NOTE 8--RECONCILIATION OF SPECIAL REVENUE FUND BALANCE**

Beginning fund balance of the special revenue funds has been increased to reflect the addition of the Airport Authority to the General Purpose Financial Statements. The analysis of the change follows:

Fund Balance 7/1/85	\$73,618
Airport Authority Fund Balance 7/1/85	164
	-----
Fund Balance Restated	\$73,782
	=====

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1986

**NOTE 9--CONTINGENT LIABILITIES**

**A. Litigation**

The City is a defendant in three lawsuits initiated by contractors claiming damages of approximately \$4,800,000 in connection with construction and expansion of a wastewater treatment system. All three suits involve allegations of defective contract specifications and damages and losses that result therefrom. The City has filed a \$15,000,000 claim for damages against the engineering firm related to this project. The engineering firm has filed a \$10,000,000 counterclaim against the City. The City settled two other cases relating to the this matter in April, 1985 which will reduce the claim against the engineering firm. The remaining litigation is at various phases including settlement discussions and because of the existing uncertainties, the eventual outcome of these contingencies cannot be predicted. The ultimate liability, if any, with respect to them cannot reasonably be estimated and therefore, no liability has been recorded in the financial statements. The City's General Counsel are unable to determine if the results of these matters will have a material effect on the City's financial position.

There are other various claims and suits pending against the City which arise in the normal course of the City's activities. In the opinion of legal counsel and City management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the City.

**A. Other Liabilities**

The City participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any to be immaterial.

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

June 30, 1986

**NOTE 10--SUMMARY OF PROPRIETARY FUND TYPE PROPERTY, PLANT AND EQUIPMENT**

	Sewer Enterprise Fund	Industrial Park Authority
	-----	-----
Land	\$22,663	
Plant and Equipment	26,079,545	\$1,172,444
Vehicles	9,600	
	-----	-----
	26,111,808	1,172,444
Less accumulated depreciation	(3,491,841)	(79,168)
	-----	-----
	\$22,619,967	\$1,093,276
	=====	=====

**NOTE 11--CHANGES IN CONTRIBUTED CAPITAL - SEWER FUND**

Changes in contributed capital for the year ended June 30, 1986 as follows:

July 1, 1985:		
Capital Grants		\$23,539,149
City contributions		1,470,916
Less Accumulated amortization		(2,632,687)
		-----
		22,377,378
		-----
1985/1986 Capital Grants	\$394,600	
1985/1986 City Contribution	635,908	
	-----	
	1,030,508	
Less current year's amortization	(478,675)	
	-----	
Net change		551,833
		-----
Contributed Capital- June 30, 1986		\$22,929,211
		=====

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 1986**

**NOTE 12--PENSION PLAN**

The City participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers substantially all full-time permanent employees. It requires that both the City and employees, contribute to the plan and provide retirement, disability and death benefits. Employees are eligible for normal retirement upon attaining age sixty and early retirement after reaching fifty, provided they have accumulated ten years of creditable service.

As of June 30, 1986, the unfunded accrued liability is not available. Actuarially determined vested and non-vested benefits have not been calculated for the City's portion of the plan.

In addition, employees of the public works department and certain recreation department personnel are covered under a City sponsored individual retirement account program. Annual cost including amortization of prior service costs is being funded over a 20 year period.

Additional disclosures required by Statement No. 36 of the Financial Accounting Standards Board have not been made as the information is not available. The City's policy is to fund pension costs accrued. The City's contribution to this plan was \$213,309 for the year ended June 30, 1986 for both plans.

## CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - Special Revenue Funds  
June 30, 1986

	Community Development	Federal Revenue Sharing	Federal Projects	Food Service	Home Health Care	Airport Authority	Combining 1986	Totals 1985
<b>ASSETS</b>								
Cash and equivalents	\$12,202					\$1,304	\$13,506	
Due from other governments	286,647	\$52,800	\$57,263	\$14,684	\$17,223		428,617	\$491,051
Due from other funds	90,594		3,024	873	24,003		118,494	100,934
Loans receivable	940						940	
Restricted cash	137,934						137,934	
<b>Total Assets</b>	<b>\$528,317</b>	<b>\$52,800</b>	<b>\$60,287</b>	<b>\$15,557</b>	<b>\$41,226</b>	<b>\$1,304</b>	<b>\$699,491</b>	<b>\$591,985</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Liabilities:</b>								
Accounts payable	\$106,952		\$13,010				\$119,962	\$198,033
Due to other funds	295,588	\$12,684					308,272	320,554
<b>Total Liabilities</b>	<b>402,540</b>	<b>12,684</b>	<b>13,010</b>				<b>428,234</b>	<b>518,587</b>
<b>Fund Balances:</b>								
Designated for subsequent years' expenditures	151,076	40,116					191,192	43,758
Undesignated	(25,299)		47,277	\$15,557	\$41,226	\$1,304	80,065	29,640
	125,777	40,116	47,277	15,557	41,226	1,304	271,257	73,398
<b>Total Liabilities and Fund Balances</b>	<b>\$528,317</b>	<b>\$52,800</b>	<b>\$60,287</b>	<b>\$15,557</b>	<b>\$41,226</b>	<b>\$1,304</b>	<b>\$699,491</b>	<b>\$591,985</b>



## CITY OF BERLIN, NEW HAMPSHIRE

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance --  
 Special Revenue Funds  
 For the Year Ended June 30, 1986

	Community Development	Federal Revenue Sharing	Federal Projects	Food Service	Home Health Care	Airport Authority	Combining 1986	Totals 1985
<b>Revenues:</b>								
Intergovernmental revenues	\$1,761,230	\$236,387	\$374,005	\$102,478		\$4,213	\$2,478,313	\$1,782,629
Charges for services				181,744	\$193,448	3,563	378,755	303,637
<b>Total Revenues</b>	<b>1,761,230</b>	<b>236,387</b>	<b>374,005</b>	<b>284,222</b>	<b>193,448</b>	<b>7,776</b>	<b>2,857,068</b>	<b>2,086,266</b>
<b>Expenditures:</b>								
General government	26,543					28,086	54,629	63,293
Health and welfare					158,358		158,358	128,904
Education			372,152	282,293			654,445	657,590
Capital outlay	1,609,145						1,609,145	1,157,348
<b>Total Expenditures</b>	<b>1,635,688</b>		<b>372,152</b>	<b>282,293</b>	<b>158,358</b>	<b>28,086</b>	<b>2,476,577</b>	<b>2,007,135</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>125,542</b>	<b>236,387</b>	<b>1,853</b>	<b>1,929</b>	<b>35,090</b>	<b>(20,310)</b>	<b>380,491</b>	<b>79,131</b>
<b>Other Financing Sources (Uses):</b>								
Operating transfers in	25,534					21,450	46,984	198,230
Operating transfers out		(230,000)					(230,000)	(298,000)
<b>Total Other Sources (Uses)</b>	<b>25,534</b>	<b>(230,000)</b>				<b>21,450</b>	<b>(183,016)</b>	<b>(99,770)</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>151,076</b>	<b>6,387</b>	<b>1,853</b>	<b>1,929</b>	<b>35,090</b>	<b>1,140</b>	<b>197,475</b>	<b>(20,639)</b>
<b>Fund Balance, July 1</b>	<b>(25,299)</b>	<b>33,729</b>	<b>45,424</b>	<b>13,628</b>	<b>6,136</b>	<b>164</b>	<b>73,782</b>	<b>94,257</b>
<b>Fund Balance, June 30</b>	<b>\$125,777</b>	<b>\$40,116</b>	<b>\$47,277</b>	<b>\$15,557</b>	<b>\$41,226</b>	<b>\$1,304</b>	<b>\$271,257</b>	<b>\$73,618</b>

## CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - Capital Projects Funds  
June 30, 1986

	Wastewater Treatment I	Wastewater Treatment II	South Bridge	School Building Vocational	School Capital Improvement	Combining Totals 1986	Combining Totals 1985
<b>ASSETS</b>							
Due from other funds	\$57,136	\$230,481		\$2,440	\$23,833	\$313,890	\$1,695,654
<b>Total Assets</b>	<b>\$57,136</b>	<b>\$230,481</b>		<b>\$2,440</b>	<b>\$23,833</b>	<b>\$313,890</b>	<b>\$1,695,654</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Accounts payable		\$15,969			\$24,549	\$40,518	\$107,700
Due to other funds			\$33,310			33,310	68,764
Retainage payable	\$391,374	41,616				432,990	391,374
Note payable	450,000					450,000	450,000
<b>Total Liabilities</b>	<b>841,374</b>	<b>57,585</b>	<b>33,310</b>		<b>24,549</b>	<b>956,818</b>	<b>1,017,838</b>
<b>Fund Balances:</b>							
Reserved for future years	1,500					1,500	904,109
Undesignated (deficit)	(785,738)	172,896	(33,310)	\$2,440	(716)	(644,428)	(226,293)
<b>Total Fund Balance</b>	<b>(784,238)</b>	<b>172,896</b>	<b>(33,310)</b>	<b>2,440</b>	<b>(716)</b>	<b>(642,928)</b>	<b>677,816</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$57,136</b>	<b>\$230,481</b>		<b>\$2,440</b>	<b>\$23,833</b>	<b>\$313,890</b>	<b>\$1,695,654</b>

## CITY OF BERLIN, NEW HAMPSHIRE

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Capital Projects Funds  
 For the Year Ended June 30, 1986

	Wastewater Treatment I	Wastewater Treatment II	South Bridge	School Building Vocational	School Capital Improvements	Combining Totals	
						1986	1985
Revenues:							
Intergovernmental	\$145,200	\$249,400				\$394,600	\$1,111,200
Miscellaneous	220,000				\$50,424	270,424	126,577
Total Revenues	365,200	249,400			50,424	665,024	1,237,777
Expenditures:							
Capital outlay	271,010	759,409	\$1,600		953,749	1,985,768	1,859,522
Excess of Revenues Over (Under) Expenditures	94,190	(510,009)	(1,600)		(903,325)	(1,320,744)	(621,745)
Other Financing Sources:							
Proceeds of bond issue							1,000,000
Excess of Revenues and Other Sources Over (Under) Expenditures	94,190	(510,009)	(1,600)		(903,325)	(1,320,744)	378,255
Fund Balance (Deficit), July 1	(878,428)	682,905	(31,710)	\$2,440	902,609	677,816	299,561
Fund Balance (Deficit), June 30	(\$784,238)	\$172,896	(\$33,310)	\$2,440	(\$716)	(\$642,928)	\$677,816

## CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - All Proprietary Fund Types  
June 30, 1986

	Enterprise Sewer	Industrial Park Authority	Combined Total	
			1986	1985
<b>ASSETS</b>				
Accounts receivable	\$103,984	\$35,432	\$139,416	\$187,335
Allowance for estimated uncollectible accounts	(1,000)		(1,000)	(15,000)
Due from other funds	1,586		1,586	1,586
Other assets	7,568		7,568	7,200
Inventory	5,426		5,426	9,441
Net investment in direct financing lease		465,482	465,482	707,397
Investment property		206,869	206,869	756,732
Property, plant and equipment	22,619,967	1,093,276	23,713,243	22,432,089
<b>Total Assets</b>	<b>\$22,737,531</b>	<b>\$1,801,059</b>	<b>\$24,538,590</b>	<b>\$24,086,780</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$10,111		\$10,111	
Due to other funds	120,380	\$110,439	230,819	\$385,711
Other accrued liabilities		71,744	71,744	64,686
Notes payable		824,837	824,837	853,435
General obligation bonds		305,000	305,000	325,000
<b>Total Liabilities</b>	<b>130,491</b>	<b>1,312,020</b>	<b>1,442,511</b>	<b>1,628,832</b>
<b>Fund Equity:</b>				
Contributed capital	22,929,211	560,167	23,489,378	22,937,545
Retained earnings (deficit)	(322,171)	(71,128)	(393,299)	(479,597)
<b>Total Fund Equity</b>	<b>22,607,040</b>	<b>489,039</b>	<b>23,096,079</b>	<b>22,457,948</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$22,737,531</b>	<b>\$1,801,059</b>	<b>\$24,538,590</b>	<b>\$24,086,780</b>

## CITY OF BERLIN, NEW HAMPSHIRE

## Schedule of Revenues, and Other Financing Sources

- Budget and Actual -

General Fund

For the Year Ended June 30, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property taxes	\$6,535,101	\$6,545,125	\$10,024
National bank stock	150		(150)
Interest on taxes	95,500	140,167	44,667
Timber yield taxes	7,994	9,495	1,501
Resident taxes	76,060	75,955	(105)
Other	1,000	1,264	264
Total Taxes	6,715,805	6,772,006	56,201
Licenses and Permits:			
Auto permits	342,400	550,156	207,756
Dog licenses	1,800	4,134	2,334
City clerk's fees	8,000	8,534	534
Other	450	200	(250)
Total Licenses and Permits	352,650	563,024	210,374
Intergovernmental Revenues:			
Highway block grant	118,925	126,716	7,791
Railroad		5,049	5,049
National forest land	30,224	35,874	5,650
School state revenues	615,775	620,828	5,053
Long-term debt reimbursements	815,627	815,627	
Revenue sharing block grant	1,522,656	1,522,656	
Total Intergovernmental Revenues	3,103,207	3,126,750	23,543
Charges for Services:			
School tuition	394,488	447,569	53,081
Health department	50,000	68,791	18,791
Public works	45,000	56,794	11,794
Other	1,400	6,054	4,654
Total Charges for Services	490,888	579,208	88,320
Interest on investments	125,000	111,211	(13,789)
Miscellaneous revenues	1,850	55,431	53,581
Total Revenues	10,789,400	11,207,630	418,230



## CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Revenues, and Other Financing Sources  
 - Budget and Actual -  
 General Fund (Continued)  
 For the Year Ended June 30, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Federal revenue sharing fund	230,000	230,000	
Total Other Financing Sources	230,000	230,000	
Total Revenues and Other Financing Sources	\$11,019,400	\$11,437,630	\$418,230

## CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses  
 - Budget and Actual -  
 General Fund  
 For the Year Ended June 30, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
General Government:			
Mayor and City Council	\$27,590	\$31,818	(\$4,228)
Administration	368,653	262,493	106,160
Elections	6,435	805	5,630
City buildings	39,011	33,179	5,832
Court mandated expenses	52,000	19,131	32,869
Insurance	150,000	201,907	(51,907)
Central services		7,375	(7,375)
Discounts and abatements	316,718	340,731	(24,013)
Personnel expenses	657,658	507,853	149,805
Outside services	70,400	66,185	4,215
Contingency	19,000	26,775	(7,775)
Total General Government	1,707,465	1,498,252	209,213
Public Safety:			
Police	715,687	717,512	(1,825)
Fire	717,045	691,138	25,907
Street lighting	137,200	137,875	(675)
Ambulance subsidy	72,236	70,515	1,721
Special public safety	22,890	18,709	4,181
Total Public Safety	1,665,058	1,635,749	29,309
Highways and Streets:			
Public works	923,374	918,280	5,094
Pollution control	125,233	80,123	45,110
Total Streets and Highways	1,048,607	998,403	50,204
Health and Welfare:			
Health	137,781	129,773	8,008
Welfare	132,423	121,001	11,422
Total Health and Welfare	270,204	250,774	19,430

## CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses  
 - Budget and Actual -  
 General Fund (Continued)  
 For the Year Ended June 30, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
Leisure Services:			
Parks and recreation	149,836	137,240	12,596
Library	73,297	72,697	600
Total Leisure Services	223,133	209,937	13,196
Education	4,668,753	4,547,267	121,486
Capital Outlay:			
Capital Improvements	165,978	102,877	63,101
Special Projects	191,514	98,266	93,248
Total Capital Outlay	357,492	201,143	156,349
Debt Service:			
Principal	895,000	895,000	
Interest	228,995	230,130	(1,135)
Total Debt Service	1,123,995	1,125,130	(1,135)
Total Expenditures	11,064,707	10,466,655	598,052
OTHER FINANCING USES:			
Transfer to Sewer Enterprise Fund	444,555	438,380	6,175
Transfer to Community Development Fund	25,534	25,534	
Transfer to Airport Authority Fund	23,450	21,450	2,000
Total Other Financing Uses	493,539	485,364	8,175
Total Expenditures and Other Financing Uses	\$11,558,246	\$10,952,019	\$606,227

## BERLIN'S BOARDS AND COMMISSIONS

THE PEOPLE OF BERLIN OWE A GREAT DEAL OF THANKS TO THEIR FELLOW CITIZENS WHO SERVE ON OUR MANY BOARDS AND COMMISSIONS. THESE PEOPLE RECEIVE NO PAY AND THEIR SERVICES ARE GREATLY APPRECIATED.

### BOARD OF ASSESSORS

John R. Gothreau, Chairman  
Arthur J. Bergeron, Jr.  
Louis Jolin

### BOARD OF HEALTH

Edouard M. Danais  
Philip Tremblay  
Louise Marquis

### POLICE COMMISSION

Gerald Aikens, Chairman  
Roger Marois  
Doris Purington

### BERLIN INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY

Robert Dumont  
Donald Duquette  
George Arsenaault  
Ronald R. Demers  
Robert Goddard  
Ronald Lossier  
Gaston Fillion  
James Burns  
Richard McLaughlin  
Alfred Legere  
Maurice Wheeler  
Valmore Doucette  
Barry Kelley  
Bob Baillargeon  
Jeffrey H. Taylor  
Maurice Caron  
Mitchell Berkowitz

### BOARD OF WATER COMMISSIONERS

Donald E. Borchers, Chairman  
Gerard E. Payeur  
John S. Sullivan  
Henry O. Pinette

### LIBRARY TRUSTEES

Roberta Blais, Chairperson  
Nathalie Savchick  
Lorraine Rivard

### BERLIN HOUSING AUTHORITY

Robert R. Morin, Chairman  
Albert E. Drouin  
Dennis P. Fortier  
Robert Goddard  
Marie P. Hughes  
Donald Mangine

### ZONING BOARD OF ADJUSTMENT

Ronald Goudreau, Chairman  
Richard Poulin  
Ernest Guay  
Ann Conway  
Roland Lamontagne  
Jeannine Birch  
Donald Laroche  
David Lauze

### ELECTION COMMITTEE

Margaret Neil, Chairperson  
David Gilchrist  
Jean Nelson  
Raymond Chagnon

### BOARD OF EDUCATION

Alethea Froburg, Chairperson  
John Donaldson  
Sylvio Laplante  
Karen Morris

### CITY PLANNING BOARD

Henry T. Cote, Chairman  
Nicholas C. Darchik  
Donald Sloane  
Mark Hamlin  
Roger Marois  
Raymond Chagnon  
Maurice Wheeler  
Leo H. Montminy  
Omer Morin  
Joseph J. Ottolini  
Donald Borchers  
Mitchell Berkowitz  
Roland Lamontagne, Jr.  
Albin Johnson  
Paul Roy  
Anthony Harp  
Oscar Hamlin

### BERLIN ECONOMIC DEVELOPMENT COUNCIL, INC.

Michael O'Neil  
Donald Duquette  
Alfred Legere  
J. L. Aylward  
Raymond Chagnon  
Valmore Doucette  
David Gilchrist  
Lawrence E. Goss  
Maurice H. Caron  
Joseph Ottolini  
Margaret Neil  
Alan P. Perrin  
Richard Langlois  
Paul Campagna  
Roland Leighton  
Richard M. Day  
Paul Sullivan  
Gerard Coulombe  
David Rosenberg  
Shellie Bresnahan

### CEMETERY TRUSTEES

Janet King  
Donald Sloane

### FINANCE COMMITTEE - ACCOUNTS & CLAIMS COMMITTEE

Joseph Ottolini, Chairman  
Gerard J. Dussault  
Richard H. Ramsay, Jr.  
Doris Purington  
Ronald R. Demers

### SAFETY & TRANSPORTATION COMMITTEE

Jean Nelson, Chairperson  
David Gilchrist  
Doris Purington  
Margaret Neil

### AIRPORT AUTHORITY

Joseph Ottolini, Chairman  
David Gilchrist  
Jean Nelson  
Raymond Chagnon  
Ronald Demers  
Linda Doucette  
Gerard Lemire  
Richard Blais  
Ray Ward

### RECREATION & PARKS COMMISSION

Jeanne Pigeon, Chairperson  
David Roy  
Albert Chevalier  
Phyllis Morin  
William Welch  
Shawn Costello

## MAYORS OF THE CITY OF BERLIN

Hon. Henry F. Marston.....1897-1899  
Hon. John B. Noyes.....1899-1900  
Hon. Frank L. Wilson.....1900-1901  
Hon. Fred M. Clement.....1901-1902  
Hon. John B. Gilbert.....1902-1905  
Hon. George E. Hutchins.....1905-1908  
Hon. Fremont D. Bartlett.....1908-1910  
Hon. Daniel J. Daley.....1910-1915  
Hon. George F. Rich.....1915-1919  
Hon. Eli J. King.....1919-1924  
Hon. J. A. Vaillancourt.....1924-1926  
Hon. Eli J. King.....1926-1928  
Hon. Edward R. B. McGee.....1928-1931  
Hon. W. E. Corbin.....1931-1932  
Hon. O. J. Coulombe.....1932-1934  
Hon. Daniel J. Feindel.....1934-1935  
Hon. Arthur J. Bergeron.....1935-1938

Hon. Matthew J. Ryan.....1938-1939  
Hon. Aime Tondreau.....1939-1943  
Hon. Carl E. Morin.....1943-1946  
Hon. George E. Bell.....1946-1947  
Hon. Paul A. Toussaint.....1947-1950  
Hon. Aime Tondreau.....1950-1957  
Hon. Guy Fortier.....1957-1958  
Hon. Laurier A. Lamontagne.....1958-1962  
Hon. Edward L. Schuette.....1962-1965  
Hon. Dennis Kilbride.....1965-1966  
Hon. Norman J. Tremaine.....1966-1968  
Hon. Earl F. Gage.....1968-1970  
Hon. Norman J. Tremaine.....1970-1972  
Hon. Sylvio J. Croteau.....1972-1976  
Hon. Laurier A. Lamontagne.....1976-1978  
Hon. Leo G. Ouellet.....1978-1982  
Hon. Joseph J. Ottolini.....1982-1986



## CITY MANAGERS OF THE CITY OF BERLIN

Stanley Judkins.....1962-1966  
Joseph Burke.....1970-1973  
James C. Smith.....1973-1978  
Michael L. Donovan.....1978-1983  
Mitchell A. Berkowitz.....1983-



